

**CALIFORNIA BOARD OF ACCOUNTANCY**

2000 EVERGREEN STREET, SUITE 250

SACRAMENTO, CA 95815-3832

TELEPHONE: (916) 263-3680

FACSIMILE: (916) 263-3672

WEB ADDRESS: <http://www.dca.ca.gov/cba>

CE EXTENSION OR EXEMPTION REQUEST

Completion of the continuing education (CE) requirements is mandatory for an active license renewal. A licensee may request an extension of time for up to six months, or an exemption from completing the CE requirements prior to the license expiration date to maintain uninterrupted practice rights. The request must be made on this form. The **Renewal Form**, including the **CE Completed** worksheet, and the **renewal fee** must be submitted before the request can be considered.

Regular CE extension or exemption:

The Board may grant a regular CE extension or exemption to a licensee for the following causes:

1. Reasons of health, certified by a medical doctor, which prevent compliance by the licensee. The certification must provide the following information:
 - a. Name of licensee.
 - b. Nature of medical problem.
 - c. Medical doctor's signed statement as to the effect of the condition and how it renders the licensee incapable of completing CE, including self-study courses.
 - d. Beginning and ending of the time period affected by the condition.
2. Active duty with the Armed Forces of the United States.
3. Other good cause (such as death of a spouse or immediate family member, supported by a copy of death certificate or obituary, or natural disaster).

No extension or exemption shall be made solely because of age or workload constraints.

Accounting and Auditing (A&A) or Government CE extension:

The Board shall grant an A&A or government CE extension to a licensee for the following causes:

- The licensee has completed the required total hours of CE, and
- Becomes subject to the A&A or Government CE requirement during the last six months of a two-year license period.

The completed hours of A&A or Government CE within the extension period may be counted toward the 80 hours of CE required for the next renewal. However, it shall not count as part of the 24 hours of A&A or Government CE if the licensee is again subject to the same requirement for the next renewal.

A licensee who fails to comply with CE requirements within the extension period,

- Cannot renew as active for the next renewal until all the CE requirements have been met; and
- Will be referred to the Board's Enforcement Division for possible disciplinary action.

Submit the following materials to: Renewal/Continuing Competency Unit
California Board of Accountancy
2000 Evergreen Street, Suite 250
Sacramento, CA 95815-3832

- A **CE Exemption/Extension Request**.
- Supporting documentation, e.g., doctor's letter, copy of obituary, etc.
- Completed renewal form, including listing all CE taken during the two-year license period on the **CE Completed** worksheet. Mark renewing active and write "**Exception request pending**" on the renewal form.
- Renewal fee.

If you have questions, please contact the Board at the telephone numbers listed below:

<u>Last name begins with</u>	<u>Telephone number</u>
A - E	(916) 263-3934
F - K	(916) 263-3798
L - Q	(916) 263-3799
R - Z	(916) 263-3935

**CALIFORNIA BOARD OF ACCOUNTANCY**

2000 EVERGREEN STREET, SUITE 250

SACRAMENTO, CA 95815-3832

FACSIMILE: (916) 263-3672

WEB ADDRESS: <http://www.dca.ca.gov/cba>**CE EXTENSION OR EXEMPTION REQUEST**

Name: _____ License Number: _____

Expiration Date: _____ Daytime Phone Number: _____

Address of Record: _____

(NOTE: If you wish to change your Address of Record, please submit an Address Change Form.)

1. Are you applying for:

☐**Regular CE extension**

How many months of extension are you requesting? _____ months

☐**Regular CE exemption**

How many hours of CE are you requesting for exemption? _____ hours

☐**A&A CE extension**☐**Government CE extension**

How many total hours of CE have you completed? _____ hours

When did you become subject to A&A or Government CE requirement? ____/____/____

(Licensee requesting an A&A or Government CE extension does not need to answer questions 2 to 4.)

2. Describe the circumstances pursuant to which the request is made.

3. Describe the reasons why you are not or have not been able to complete the required number of hours on a timely basis. Include reasons why you could not complete both live and self-study courses.

4. Describe the reasons you prefer not to renew your license as inactive, and explain how the circumstances and reasons described above will affect your ability to practice.

I hereby certify, under penalty of perjury under the laws of the State of California, that all statements, answers, and representations on this form, including supplementary statements attached hereto, are true, complete and accurate.

Signature: _____ Date: _____